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## THE.

JUSTICE and NECESSITY OF

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T A X I N G
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THE
COLONIES.
[Price One Shilling.]

## THE

# JUSTICE and NECESSITY OF. <br> <br> $\begin{array}{llllll}T & A & X & I & G\end{array}$ 

 <br> <br> $\begin{array}{llllll}T & A & X & I & G\end{array}$}

## THE

# AMERICAN COLONIES, Demonftrated. 

TOGETHER WITHA.

V I N D I C A T I O N

OFTHE

## Authority of Parliament.

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L O N D O N:
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Printed for J. Almon, oppofite Burlington-Houle in Piccadilly, 1766.


## A <br> VINDICATION <br> OF THE

## Authority of Parliament, E® $c$.

O$F$ all the objects, which have fince the revolution, engaged the attention of the legiflature, the proper method of adjufting our prefent quarrels with the Americans is undoubtedly the moft important. For as the riches and power of Britain depend chiefly on trade, and that trade on her colonies; it is evident that her very exiftence as the firft of commercial nations, turns upon this hinge.

It cannot therefore be impertinent in any one modeftly to offer his fentiments on this topick; that by the confrontation of different opinions we may frike

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out truth, as we do fire by the collifron of flints; and that as much light as poffible may be afforded to our legiflators to guide them through fo dark and intricate a labyrinth.

This is the more neceffary, as there can be found no fimilar cafe in all the records of hiftory to ferve as a precedent, or clew, to direct their fteps; and all they can do is to grope their way by their own induftry, and to employ their reafon, as the only compafs which can fteer their courfe aright to this land unknown.

Without any farther preamble, therefore, I fhall proceed to difculs this point, and to fate the cafe fairly between the two contending parties, that thofe, who having like myfelf, no particular intereft concerned, have confequently little prepoffefion for either fide, may be enabled to form an adequate idea of the fubject.

While the colonies were under any apprehenfions from the encroachments of the French and Indians, they fub-

## [ 7 ]

mitted to the Britifh legillature without reluctance; becaufe they were fenfible of their inability to defend themfelves, and of the neceffity of taking fhelter under the wings of their mother. But no fooner were the French kites and Indian vultures fcared away, than they began to ftrut and to claim an independent property to the dunghil. Their fear and their natural affection forfook them at one and the fame time. They now boaft that they owe their prefent happy fate to no power on earth but themfelves; that they worked out their own falvation by their own right arm : forgetting that, had we not conquered at Louifbourg, at Quebec, and many other places; had we not conftantly protected and defended them, the French and Indians would have long ago reduced them to the fituation of the ancient Britons, and we fhould ere now have received fome fuch letter as this, infcribed, The groans of the Ame-

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## [ 8 ]

ricans. The barbarians, on one band, drive us into the fea; the fea on the otber, forces us back on the barbarians: fo that we bave only the bard alternative left us, of perijbing by the fword, or by the waves.

Their infolence is arrived to fuch a pitch that they are not afhamed to affume to themfelves the merit of bringing the laft war but one to a period. According to them, what obliged the enemy to liften to terms of accommodation was not our fuccefs by fea, not the ruin of the French navy, not the total flagnation of their trade, not the march of the Ruffian auxiliaries; but the reduction, in a couple of fhort days, by a couple of little cannon, of a little ifland hardly difcernable in a map, called Cape-Breton.

This undutitul, this difobedient behaviour of Britain's children abroad, owed, no doubt, its origin partly to the caufes affigned above, and partly to the murmurs and difcontent of thofe at home;

## [ 9 ]

home; the Sacheveril in London produced another in Bofton; the fpirit of difaffection and mutiny, which the harangues of a general raifed in the cyder counties, thofe of a colonel conjured up in New-England. Out of one hydra many more arofe, and there wants a Hercules to cruhh them. But who has the courage and fkill to wield his club? In hopes that fuch a hero will arife, I will endeavour to furnifh him with weapons, and to how him how to pierce the vitals of the monfter.

The moft effectual way, in my opinion, of laying the firit of difaffection among the colonifts, and of quieting the prefent difturbances to the mutual fatisfaction of each party, is to convince the Americans that they ought to be taxed rather than the Englifh, and to prove that the intereft of both is beft promoted by leaving the power of taxation in the hands of the Britif legiflature; I fhall therefore addrefs myfelf now to this tark.

## [ 10 ]

In this age all the kingdems in Europe maintain a ftanding military force, which may be ready on all occafions. to defend themfelves, and to feize every opportunity of annoying their foes; Great-Britain therefore is obliged to keep, tho' contrary to the genius of its conflitution, a large body of regular troops in conftant pay : and as America mult have a confiderable fhare of thefe for its fafeguard, on whom ought the burden of fupporting them to fall, but on the Americans, to whom they prove an immediate benefit? Great-Britain is fufficiently exhaufted already; fhe has fpilt plenty of her blood in their caufe, the has expended many millions in their fervice, and has by thefe mears contracted an immenfe load of debt, of which fhe is never likely to be eafed. Muft fhe then expire under her preflures? Inftead of being relieved, muft a new burden be laid on her fhoulders to crufh her entirely? A tax for the fupport of American guards and garrifons mut

## [ II ]

muft be raifed fomewhere; elfe all the labour of the laft war may be loft in a moment; the colonies may be conquered by our enemies in one campaign.

What then muft be done? America muft be taxed. By no means, fays America; I am fufficiently taxed already; the many reftrictions and prohibitions, under which I labour in point of trade, are an ample tax. You gain of me by way of balance about half a million a year ; let this be applied to the defence of America, and it will be found an abundant provifion for all her wants.

But why, good America, doft thou not alfo defire us to apply to the defence of Spain and Turkey all that we gain by them annually? The argument will hold equally good, and cannot be abfurd in the latter cafe without being fo in the former.

Why likewile, do'it t' tu not throw into the oppofite fcale the many millions, which we have already laid out for

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for thy prefervation, and fee whether they do not make all, that we have ever drawn from thee, mounc up and kick the beam.

Thou fayeft indeed, that we receive in the general courfe of trade all the fpecie, which thou can'ft fpare; and that it is cruel, nay, impolitick, to exact more than thou can'ft afford; as exceffive impofts always damp induftry, create a defpondency in merchants, and incapacitate a ftate for furnihing its ordinary quota of taxes.

But let me tell thee that the money raifed by the famp act, being all neceffary for paying the troops within thy own territories, mult center wholly in thyfelf, and therefore cannot poifibly drain thee of thy bullion.

It is true, this act will hinder thee from fucking out the blood of thy mother, and gorging thyfelf with the fruit of her labour. But at this thou oughteft not to repine, as experience affures us that the moft certain method of rendering a body politick, as

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well as natural, wholefome and longlived, is to preferve a due equilibrium between its different members; not to allow any part to rob another of its nourifhment, but, when there is any danger, any probability of fuch a cataftrophe, to make an immediate revulfion, for fear of an unnatural fuperfetation, or of the abfolute ruin and deftruction of the whole.

All countries, unaccuftomed to taxes, are at firft violently prepoffeffed againft them, though the price, which they give for their liberty : like an ox untamed to the yoke, they how, at firf, a very ftubborn neck, but by degrees become docile, and yield a willing obedience. Scotland was very much averfe to the tax on malt; but The is fo far from being ruined by it, that it has only taught her to double her induftry, and to fupply, by labour, what he was obliged to give up to the neceffities of the fate. Can America be faid to be poorer, to be more fanty of money than Scotland ?

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No. What then follows? America mult be taxed.

It is in vain to pretend that the increafe of the American territories, and of the commodities, which they furnifh to the Britifh markets, has reduced the price of any article; or placed the ancient colonifts in a worfe fituation than before the war ; and confequently rendered them incapable of bearing any additional burden.

Europe is ftill the fame as in feventeen hundred and fifty-five, its inhabitants are as numerous; therefore as Britons, with regard to it and Amesica, are, for the moft part, but factors, the demand for American goods muft be as great, if not greater, than formerly; their value cannot be diminifhed, nor can the Americans be wirife fituated than at the commencement of the war.

It is equally idle to pretend that a tax on America muft prove prejudicial to Britain.

## [ 15 ]

A tax for defending it muft, as hinted above, be levied fomewhere; either in Britain or its colonies: and nothing is more manifeft than that thofe, on whom the tax is laid, or who advance the money, muft be the only fufferers, as in all dealings be-tween two, what is taken from the one is added to the other; it always requires fome time to balance accounts, by raifing the price of commodities in proportion to the tax, and to reduce every thing by the courfe of circulation to a level. What America lofes, Britain gains; the expences of the former are a faving to the latter. All the world is fenfible of the juftnefs of this maxim, the clamours of the colonifts are a ftriking proof of it. If they were not convinced of this truth, why grumble at the impof? If they did not know that a tax upon them muft prove comparatively detrimental to their country, and ferviceable to Britain, why exclaim againft it? How abfurd then, is it to advance that

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as an argument for the abolition of the tax, which was the principal one for oppofing it? Indeed, to alledge that England will gain more by laying the tax on herfelf, is to alledge that a man, who gives his daughter an annual penfion, becomes richer than if he received an equal fum.

I own, if Britain, by any channel, receives in return a larger portion than fhe beftows, fhe gains by the bargain. But that cannot be the prefent cafe; for by taxing herfelf the raifes the price of provifions, which encreafes that of labour, and manufactures, not only at home, but alío in America, and all other foreign markets; by which means all her sivals in trade underiell her; the diminifhes the quantity of her exports, the number of her artifans and people, and empoverifhes herfetr in geineral. Whereas by levying the tax on the colonies, fhe faves a round fum of money annually; the price of her manufactures continues nearly the fame, and as the wants of the

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the colonifts, cannot be much leffened, her exports are almoft equally confiderable; in thort, the foregoing profpect is wholly inverted.

But why keep any Forces at all in America? She is fufficiently able to defend herfelf. Every Male above fixteen years of age is enrolled in the militia; they have arms, they are difciplined, their numbers are great, and fill upon the Increafe: what more is wanting for her fecurity? Is fhe in greater danger now, that the French are exterminated, than the was before the laft war, when the enemy preffed vigoroufly upon her, and yet hardly any troops were to be found throughout her whole extent?

No; but left the fame Difficulties fhould recur, left the fame quarrels which bred the laft expenfive and bloody War, fhould return, troops mult be maintained for her fafeguard. Britain obferves this policy within herfelf; is it not abfurd to imagine fhe would not follow the fame maxim

## [ 18 ]

with regard to her colonies? She keeps on foot a confiderable body of forces to be prepared on every emergency, not only to oppofe a public loe, but alfo to enforce the decifions of the civil magiftrate. And notwithftanding the antipathy which moft people have to ftanding armies, they have been found to be very ufeful; and no government, antient or modern, can be named, which was not, without their afliftance, fubject to bloody riots and infurrections. Nor is there any danger to be apprehended from them, while their number is fmall, while the fword is in the hands of the people in general, while, as in America, there is a fuperior well re-gulated militia to check them, if they fhould difcover any finifter defign againft liberty.

It is with a view of being uieful to the mother country, that colonies are firf planted; this is part of their charter, a tacit condition, on which they are allowed to depart and fettle;
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## [ 19 ]

therefore they are not allowed by the laws of nature and nations to violate this agreement, as long as the mother is able to avail herfelf of it, and treats them with due Lenity and maternal affection. A, few reftrictions on their trade, in order to pay off what debts they contracted, while yet in the nurfery, cannot be conftrued into acts of feverity, and as little can a tax intended for their own defence, and appropriated to that fole ufe.

Upon the fuppofition that America is never to be taxed, this country, which now groans, and is like long to groan under the weight of taxes, will in time be left defolate, all its inhabitants will flock to America, to enjoy the benefits of a lefs oppreffive government, and to mingle with a people of fimilar manners, religion and laws. Britain, the affylum of liberty, the feat of arts and fciences, the glory of Europe, and the envy of the world, will be ruined by her

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own ungrateful fons, and become a defart. What neither Spain nor France, nor all the world combined, could accomplifh, America, the child of her own foftering, will effect.

Quos neque Tydides, nec Lariffeus Acbilles,
Non anni domuere decem, non millé carina,
Vincentur pueris.
America will prove a continual drain upon her induftry and people, an eternal fpunge to fuck up her vital moifture, and leave her a dry and faplefs trunk, expofed, without branches, without leaves, to the inclemency of the weather. This event may be diftant, but it is in the womb of time; and muft be brought forth, unlefs we have fufficient fkill to caufe ani abortion.

But what does America gain by all this? A tranfitory independence perhaps, on the moft noble conflitution, which the wii of man has been hitherto able to invent. I fay tranfitory inde-

## [ 2 I ]

independence, for the broken and disjointed members of the American empire cannot be cemented and confolidated into one firm mafs; it is too unwieldy and unmanageable; it is compofed of particles too heterogeneous to be ever melted down into one confiftent and well digefted fyftem of liberty. Anarchy and confufion will foon prevail, were it to attempt an union; and the lofs of liberty will tread faft upon their heels. For a free and extended empire on a continent are incompatible: to think they are not is a perfect folecifm in politicks. No hiftory furnifhes us with an example; foreign conqueft, or the power with which the magiftrate muft be entrufted, are an invincible obftacle in their way. It is in iflands alone, where one part of the people cannot be fo eafily employed to opprefs the other, where the fea feparates them from conquerors and great empires, that liberty can be deemed a native of the foil. What a wretched exchange, then,

## [ 22 ]

would the Americans make! They would barter liberty for flavery.

But, fay they, we are not reprefented in parliament.

True; you are not; no more is one twentieth of the Britifh nation; but they may, when they become freeholders, or burgeffes: fo may you; therefore complain not; for it is impoffible to render any human inflitution abfolutely perfect. Were the Englifh animated by your fpirit, they would overturn the conftitution to morrow.

Like the colonies of all other countries, you enjoy the privilege of being governed in the fame manner, as the people, from which you are derived. You have the fame parliament, the fame laws; you are all deemed freebora Britons, and are intitled to all their immunities. What would you have more? Would you reduce your protectors, your deliverers, your parents to a ftate of fervitude, by obliging them to pay taxes for you? It is plain,

## [ 23 ]

plain, too plain, exceffive profperity has rendered your heads giddy, you attempt to foar higher than your ftrength will carry you, than your fafety will permit; it is incumbent on us, under whofe care you are, to clip your wings.

You tell us you are very fober and temperate, that you fear the influence of a flanding army will corrupt you, and introduce profligacy and debauchery.

I take your word for it, and believe you are as fober, temperate, upright, humane and virtuous, as the pofterity of independents and anabaptifts, prefbyterians and quakers, convicts and felons, favages and negrowhippers, can be; thät you are as loyal fubjects, as obedient to the laws; as zealous for the maintenance of order and good government, as your late actions evince you to be; and I affirm that you have much need of the gentlemen of the blade to polifh and refine your manners, to infpire

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you with an honeft franknefs and opennefs of behaviour, to rub off the ruft of puritanifm, and to make you afhamed of propofing in your affemblies, as you have lately done, to pay off no more debts due to your original native country.

I am only afraid that you will not be bleft with enough of their company; they will be obliged to live on the frontiers, in order to check the Indians, and to preferve your hairy fcalps untouched; they muft be conftantly expofed to fecret treachery, and open violence, for your eafe and fecurity; and yet you will not contribute a fingle penny for their fupport.

In the name of wonder, what would you defire? Every farthing raifed by the famps, and a great deal more from Britain, is neceflary for your defence, and is to be applied folely to that purpofe : what more would you afk? Would you, preferably to all the parts of the Britifh dominions, be exernpted from taxes?

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Do you murmur becaufe Britain is not taxed for you, or becaufe you are not allowed to lay the tax on what commodities you pleafe! If the former be the fource of your difcontent, you are very unnatural, and very ungrateful: very unnatual, becaufe you have no compaffion, no fellow-feeling for the diffeffes of your exhaufted parent; very ungrateful, becaufe, after Britain has done fo much for you, after the has nourifhed and reared you up, from your fickly infancy to a vigorous ftate of adolcfcence, or rather manhood, after fhe has conquered your enemies, and placed you, if now you be not wanting to yourfelves, beyond the reach of French perfidy and fraud, you will not ftretch forth your hand to eafe her, finking under her burden, nor contribute to her fecurity, or more properly your own.

But if the latter gave rife to your difaffection, you ate very ill informed, very fhort fighted, in not perceiving, that a general tax, for the gencral defence

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fence of all America, could not be raifed by peace-meal, in every province feparately. How could the quota of every colcay be afcertained; and, if it could be afcertained, how were the colonifts to be perfuaded to grant it? We remember with what difficulty they were induced to advance money for their own defence in the late war, when the enemy was at their gates, when they fought pro aris $\mathscr{O}_{0}$ focis, for their religion and property. Some of them have not, to this day, contributed a fingle fhilling. Are we to imagine, that they will be more forward, more lavifh now, when the danger is diftant, and perhaps imperceptible to the dull fenfes of moft of them, than when it fared them in the face, and threatened immediate ruin. Whoever thinks fo, muft be a very weak politician, and ought to be fent to catch flies with Domitian.

Each affembly anong you, forfooth, pretends to an equality with the brisif parliament, and allows no laws binding

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binding but thofe, which are impofed by itfelf. But mark the confequence. Every colony becomes at once an independant kingdom, and the fovereign may become, in a fhort time, abfolute mafter, by playing the one againft the other.

But were the fovereign always virtuous enough not to avail himfelf of this power, which with the greateft good nature, with the utmo? political forefight, you thus put into his hand, quarrels would, in all probability, foon arife among you. It is well known you cannot boaft of much mutual love, or chriftian charity ; the fame fpirit which actuated your anceftors, and kindled the flames of civil war in this country, ftill reigns among you, and wants but a fingle fpark to raife a combufion.

You will tell me, perbaps, that notwithftanding the multiplicity of governments, you may, like the Swifs cantons, live for ages in harmony and unity.

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But I aver the contrary. The ftrength of the Proteftants and Roman Catholicks among them, is nearly equal, and keeps them in awe of each other; but above all, the fear of being crufhed by the furrounding powcrs in cafe of inteftine difienfions, prevents ambitious projects, and fecures the peace. But as neither of thefe is your cafe, you have little reafon to hope that you could preferve your liberties. Greece, as foon as it ceafed to dread the Periian monarch, fell immediately into the hands of a defpotick prince ; you have no king of Perfia to fear, how then do you expect to remain face from flavery? Believe me, your fafeft courfe is to continue in your dependence on Britain, where liberty is naturalized, and where you are entitled to every bleffing with which it is attended.

Can you be fo weak as to imagine that the two houfes of parliament will allow you to fet up a claim to uncontroulable authority in your feveral provinces?

## [ 29 ]

vinces? Perhaps you do not comprehend how this will in time reduce them, and confequently you to mere cyphers? I will inform you. The power of the crown is, of late, greatly encreafed, by the vaft number of places, which the laft war, and the enormous growth of the national debt have left at its difpofal. Give it alfo but the management of the colonies, exclufive of the parliament, and there needs no more, in a few years, to render it defpotick.

Undoubtedly, the weight of this confideration was what moved the Britifh, to affume a fuperiority over the Irih parliament; and Ireland, confiderable a country as it is, fubmits to their controul; how can you have the front to afk greater privileges? Indeed, till you are placed on a quite different footing, you cannot expect even this indulgence: fuch a number of fcattered jarring governments would create fo much embarraffiment and $\mathrm{E} \quad$ per

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perplexity, as to be quite unmanageable.

Some of you compain that the privileges granted by your charters are invaded.

But by whom, pray, were thefe privileges granted? By a king, who had no power, I mean legal power, to grant you any privileges, which rendered you independent of parliament, no more than he can make a corporation in England independent of it. Taik not then, of fuch privileges; the fipirit of the Britifh conftitution could allow you none, by which you did not remain fubordinate to every branch of the legillature, and confequently fubordinate to parliament. The king makes but one member of the legiflature, and it is felfevident he cannot give away the rights and privileges of the reft. He can grant any body of men a charter, by which they are empowered to make bye-laws for their own government, but farther his prerogative does not

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extend. He cannot free them from obedience to acts of parliaments.

Another, and a general complaint is, that you are taxed by a body of men unacquainted with your circumftances.

But who can be fo well acquainted with the circumftances of the colonies in general, as the Britifh parliament? It is compofed of men very well verfed in mercantile affairs, and much accuftomed to the difcuffion of intricate queftions; many of them are merchants, and merchants that trade to America and the Weft Indies. They are always ready to receive information from any hand, and never proceed to bufinefs of importance, till they have made the requifite inquiries. Nothing can be a better proof of this, than their conduct with regard to the flamp act. A year before it was paffed, the minifters defired you to fend agents over to London, in order to propofe your objections to the whole, or any part of it ; but you neglected this reaD 2 fonable

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fonable requeft ; therefore, if the duty on fome articles fhould be too high, you have none but yourfelves to blame.

How then can you pretend to fet up your own knowledge in competition with that of the Britifh parliament? Every fingle affembly among you, may, perhaps, be a better judge of its own province than it; but that is all: a full and comprehenfive idea of the whole they cannot be expected to have; their own particular intereft they may underftand, but the intereft of the colonies in general is an object ton large, too complex, to be taken $\mathrm{in}_{3}$ at one view, and to be perfectiy fcanned by them. It is the Britifh legiflature alone, whofe clofe connection with all the colonies, whofe thorough acquaintance with their trade and with commerce in general, is univerfally allowed, that is properly qualified for fuch in arduous tafk.

Thus have if hewn that the intereft of both parties, of England and America, is beft promoted by adhering

## $\left[\begin{array}{ll}33\end{array}\right]$

religioully to the ancient fyftem; that a claim of new privileges by the Americans, for they have been taxed before by our parliament, will be attended with many immediate difadvantages, and that the remote confequence wilt be their own ruin and flavery.

But if, after all, the prcjudices of the Americans fhould be fo great as to make them reject all reafonable terms of accommodation, hould they be fo tenacious of what they call their privileges, as to be fully refolved on aflerting an abfolute independence on the parliament of Great Britain. Should they be determined, rather than yield to it as formerly, to proceed to the laft extremity, I would, with all due deference to the wifdom of parliament, advife a certain number of contiguous provinces to be incorporated, and to be allowed parliaments under the fame reftriction as that of Ireland.

If they decline this equitable compromife, were I a member of either Houfe, I would give my vote for treat-

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ing them as the Romans did the Latins, when they attempted by force to make themfelves denizens of Rome. This ftep, I own, is dangerous, and very delicate in its management, but in fuch a crifis, it is the only one which can, with any dignity and prudence, be taken.

Though the partizans of America, in order to throw dult in our cyes, and erect a bug-bear to the ignorant, infinuate that the colonies would, in this extremity, follow the example of the Low Countries under Philip the Second, and cailin the affiftance of France and Spain. There is little reafon to be apprehenfive on that foore; for the cafe is by no means parrellel: the Flemings and Dutch contended for ancient eftablifhed rights, which had been allowed fuch by their opprefors themiclves; the Americans affert privileges unknown, unheard of before; the Spaniards were frangers and foreigners to the inhabitants of the Low Countries; the Britons are brothers and

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relations to the Americaia; the feventeen provinces were cruelly opprefled by the king of Spain, and a few of his counfellors; the colonies are moderately taxed by the whole body of the Britifh legiflature. Is it credible then, that, in order to free themfelves from the gentle tutorage of their parent, they fhould run directiy into the jaws of ruin and flavery? It is more probable that, when they hear of the final determination of this point againt them by our parliament, the weight and authority of that body, the moft auguft in the world, will make them fit down, like the Cyder counties, quiet under their burden.

But fhould they be fo far infatuated as to act otherwife, it is in our power to prevent any fatal confequence; the Britifh fleet can foon bring them to reafon; all their capital towns lie defencelefs on the edge of the fhore, and muit always obey the dictates of the tremendous mouths of cannon. This, however, is the laft argument which ought

## $\left[\begin{array}{ll}3^{6}\end{array}\right]$

oughtit to be ufed; for it is always of confequence to preferve the affections of fubjects, to rule them by love raf ther than fear: nothing but the utmoft contumacy, of which, I truft in Heaven, they will never be guilty, can juftify fuch a violent meafure.

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